

**REMARKS**

Entry of this amendment is respectfully requested.

Applicants gratefully acknowledge the courtesies extended by the Examiner during the telephone interview of September 16, 2010 and agree with the Interview Summary dated September 23, 2010.

Claim 26 was amended in accordance with the agreement reached between applicants and the Examiner during the telephone interview of September 16, 2010. It is believed that the currently amended claims overcome all the rejections set forth in the outstanding office action.

In view of the foregoing, allowance is believed proper.

The Director is hereby authorized to charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in this application by this firm) to our Deposit Account No. 50-0624, under Order No. NY-RPP-202-US (10510421).

Dated: October 1, 2010

Respectfully submitted,

By: /Jianjie Hu/

Jianjie Hu

Registration No.: 64,519

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Attorney for Applicant

LOY OFF



- ✓ Standard Value of Time Billed
- ③ ③ Rate Variance (Difference Between Standard Value & Matter Value)
- ③ ③ Matter Value of Time Billed
- ③ ③ ③ Actual Fees Billed
- ③ ③ Gross Billing Realization %
- ③ ③ Unbilled Time Write-Downs/(Write-Ups)
- ③ ③ A/R Write-Offs
- ③ ③ Billed and Unbilled Expense Write-Offs
- ③ ③ Doubtful A/R
- ③ ③ Net Billing Realization %
- ③ ③ ③ Fees Collected
- ③ ③ Unbilled Days
- ③ ③ A/R Days
- ③ ③ Aged Unbilled Time

- ③ ③ Aged Accounts Receivable

Coverage (Average)

Coverage (Actual)

Leverage

#### HANDLING ATTORNEY ST

- ③ ③ Hours Billed
- ③ ③ Standard Value of Time Billed
- ③ ③ Rate Variance (Difference Between Standard Value & Matter Value)
- ③ ③ Matter Value of Time Billed
- ③ ③ ③ Actual Fees Billed
- ③ ③ Gross Billing Realization %
- ③ ③ Unbilled Time Write-Downs/(Write-Ups)
- ③ ③ A/R Write-Offs
- ③ ③ Billed and Unbilled Expense Write-Offs
- ③ ③ Doubtful A/R
- ③ ③ Net Billing Realization %
- ③ ③ ③ Fees Collected
- ③ ③ Unbilled Days
- ③ ③ A/R Days
- ③ ③ Aged Unbilled Time

- ③ ③ Aged Accounts Receivable